

Human Rights Policy

- Allegro.eu conducts its business ethically and expects the same from its business partners, employees and contractors. As a leader of sustainability and responsibility, the company responds to stakeholders' expectations as well as international and domestic regulations and guidelines, being compliant with all applicable laws.
- Allegro.eu's responsibility for respecting human rights refers to universally recognized human rights - understood as a minimum, as rights enshrined in the International Bill of Human Rights / The Universal Declaration of Human Rights, and the fundamental rights principles set out in the International Labor Organization's Declaration on Fundamental Principles and Rights at Work,
- 3. Allegro.eu respects human rights among employees, contractors and expects respect for human rights among business partners.
- 4. Allegro.eu respects human rights in their business relationships in line with labor rights, freedom of association, as well as the UN Guiding Principles on Business and Human Rights and OECD Guidelines for Multinational Enterprises (OECD Guidelines).
- 5. As a member of the UN Global Compact, Allegro declares compliance with the Ten Principles of the UN Global Compact* and is involved in meeting Sustainable Development Goals (SDGs). Moreover, Allegro.eu is familiar with The United Nations's instruments related to the rights of indigenous peoples, women, and minorities national and ethnic, religious and linguistic, children, people with disabilities and migrant workers and their families.
- 6. Allegro.eu is respecting human rights by:
 - a. Avoiding causing or contributing to adverse human rights impacts through their own activities, and address such impacts when they occur
 - b. Seeking to prevent or mitigate adverse human rights impacts that are directly linked to a Group's operations, products or services by their business relationships, even if they have not contributed to those impacts.
- 7. Allegro.eu is taking into consideration that studies showing businesses that properly address human rights issues are likely to have a more productive and more profitable workforce and avoid costly risks.

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8. Allegro.eu intends to exercise due diligence to avoid violating the rights of others and take

action in response to a negative impact on the implementation of the human rights in which

the company could contribute directly.

9. The Policy covers requirements for Allegro.eu's own operations (employees, direct activities,

products or services), as well as recommendations for suppliers and partners specified in

other additional documents and policies, such as the Supplier Code of Conduct.

Human rights policy assumptions

1. In terms of human rights, Allegro.eu aims to:

a. to identify potential human rights impacts and where they could occur

b. to identify the scope of Allegro.eu's due diligence risk identification process, whether

it covers only the company's own operations and also value chain and other

activities, as well as the process before entering into new business relationships

(mergers, acquisitions, joint ventures, etc.)

c. to identify the issues Allegro.eu's have specifically addressed when carrying out the

due diligence process and the type of vulnerable groups considered throughout the

process

d. to underline the importance of the whistleblowing and confidential reporting system

e. to prevent adverse human rights impact, including the action that removes or

reduces the ability of an individual to enjoy his or her human rights

f. to educate and improve the competence of the Group's employees and contractors

related to human rights

g. to support and educate suppliers and business partners in the implementation of

human rights

h. to actively engage in initiatives and activities aimed at broad education and

promoting the role of business in human rights.

2. Allegro.eu develops the Human Rights Due Diligence Process to identify and assess potential

impacts and risks relating to respecting human rights:

a. Human rights due diligence

b. Human rights risks tracking

c. Mitigation actions

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- d. Remediation actions
- e. Assessment of potential human rights issues
- f. Monitoring the effectiveness of the actions taken by the Group
- 3. Allegro.eu commitments to prevent:
 - a. human trafficking
 - b. forced labor
 - c. child labor
- 4. Allegro.eu commitments to respect:
 - a. freedom of association
 - b. the right to collective bargaining
 - c. equal remuneration
 - d. right to non-discrimination
- 5. The policy includes: all employees, contractors and business partners.
- 6. Allegro.eu introduces procedures and solutions regarding impact on human rights in internal documents, policies, and regulations in particulary: Code of Ethics, Policy against discrimination and mobbing, Whistleblowing procedures, Diversity Policy, Suppliers Code of Conduct, Labour Regulations etc.

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Full version of the policy is an internal information, not publicly disclosed.